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State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

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# DEPARTMENT OF JUVENILE CORRECTIONS

FY 2009, 2010, AND 2011

Report MR28511  
Date Issued: October 18, 2012

*Serving Idaho's Citizen Legislature*



Idaho Legislative Services Office  
Legislative Audits Division

## DEPARTMENT OF JUVENILE CORRECTIONS

April Renfro, Manager

### SUMMARY

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#### PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Department of Juvenile Corrections covering the fiscal years ended June 30, 2009, 2010, and 2011. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

#### CONCLUSION

We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Department.

#### FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

#### AGENCY RESPONSE

The Department has reviewed the report and is in general agreement with its contents.

#### FINANCIAL INFORMATION

The following financial data is for informational purposes only.

#### DEPARTMENT OF JUVENILE CORRECTIONS—FISCAL YEAR 2011

Fund	Fund No.	Beginning Cash Balance/ Appropriation	Plus Receipts	Plus Net Transfers	Less Disbursements	Ending Cash Balance
General Fund	0001	\$32,145,900	\$0	\$0	\$31,691,403	\$454,497 *
Juvenile Corrections Fund	0188	1,326,916	96,278	4,323,990	4,322,718	1,424,466
Federal Fund	0348	806,023	3,274,983	0	3,342,647	738,359
Miscellaneous Revenue Fund	0349	1,525,268	876,287	0	676,209	1,725,346
Income Fund	0481	112,309	1,222	790,560	719,448	184,643
Custodial Fund	0630	27,100	15,706	0	19,579	23,227
Totals		\$35,943,516	\$4,264,476	\$5,114,550	\$40,772,004	\$4,550,538

\*The ending balance includes a reversion of \$454,497.

**OTHER INFORMATION**

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho and the Department of Juvenile Corrections and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the Department.

**ASSIGNED STAFF**

Patrick Aggers, CPA, CFE, Managing Auditor

Wade Kimball, Staff Auditor

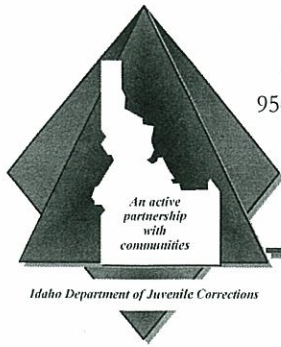
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# AGENCY RESPONSE

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# Idaho Department of Juvenile Corrections

954 W Jefferson Street P.O. Box 83720 Boise, ID 83720-0285 Phone: (208) 334-5100 Fax: (208) 334-5120

Telecommunications Relay Service (TRS) 1 800 377-3529

C.L. "BUTCH" OTTER  
Governor

SHARON HARRIGFELD  
Director

September 21, 2012

April Renfro, Manager  
Legislative Services Office  
Audit Division  
P.O. Box 83720  
Boise, Idaho 83720-0054

Re: Legislative Audit FY 2009, 2010 & 2011

Dear Ms. Renfro:

The Department of Juvenile Corrections is in receipt of the draft of your FY 2009, 2010, 2011 Management Report on Internal Control. We have reviewed your report and are pleased that you found that the internal controls were materially adequate and there were no reportable findings or recommendations.

This department is satisfied with the report as submitted and has nothing further to add to it. We thank you for your thorough review of our management systems and for the positive report.

Sincerely,

Sharon Harrigfeld  
Director

# APPENDIX

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## **HISTORY**

The Department of Juvenile Corrections was created by the 1995 Idaho Legislature in response to recommendations from a special legislative committee. Some of the issues the committee was asked to address included public safety, offender accountability, and victim restitution. The Department officially began operations July 1, 1995, and the corresponding legislation went into effect October 1, 1995.

## **PURPOSE**

The Department is based on the Restorative Justice Model and is charged, through legislative intent, to address community safety, hold offenders accountable for their crimes, and provide juvenile offenders with the opportunity to develop the skills necessary to become productive citizens. Restorative justice focuses on restoring, to the victim and community, the losses experienced through the crimes committed.

## **STATUTORY AUTHORITY**

Statutory authority for the Department is found in Title 20, Chapter 5, of the Idaho Code.

## **ORGANIZATION**

### **I. ADMINISTRATION**

The Administration program provides day-to-day administrative services support for the Idaho Department of Juvenile Corrections. Services include the director's office, fiscal, human resources, information technology, purchasing, inventory, facility and vehicle management, and interstate compact administration.

### **II. COPS**

The Community, Operations, and Program Services (COPS) addresses the needs of community, offender, and families throughout the continuum of care from prevention through aftercare. District liaisons connect to a wide range of community stakeholders helping to ensure that the Department is responsive to customers. The program distributes Juvenile Corrections Act and Cigarette/ Tobacco Tax funds to counties and provides research and public information. This division also includes a Quality Improvement Unit to promote evidence-based juvenile correctional practices using a performance-based standards process; coordinate POST Certified Probation/Detention and IDJC Academies; oversee delivery of religious activities in the Department's three facilities and support pre-screening and reintegration services. The Juvenile Justice Commission and Grants Management Unit plan and administer federal programs and also manage State funds through the Community Incentive Project, Mental Health Program, and Detention Clinician project. Grants Management is responsible for certification of detention facilities for State and federal standards compliance and collaborative planning through seven district councils and one tribal council.

### **III. INSTITUTIONS**

Juvenile Corrections operates three facilities for juvenile offenders and contracts with private residential providers for additional juvenile placements. Department programming is based on the balanced approach, and includes components of victim and community restoration, work projects, social skills development, and education. Youth presenting the highest risk to the community are placed in the Juvenile Corrections Center-St. Anthony (128 beds), the Juvenile Corrections Center-Nampa (84 beds), or the Juvenile Corrections Center-Lewiston (36 beds). JCC-St. Anthony operates specialized units for young women and for juvenile sex offenders. JCC-Nampa provides specialized services to juveniles with co-occurring mental health and substance abuse disorders. Programs at JCC-Nampa and JCC-Lewiston focus on substance abuse treatment strategies. The Department's contract provider programs serve juveniles with moderate to low assessed risk.

#### IV. SUBSTANCE ABUSE SERVICES

The Department received a direct appropriation for fiscal year 2012 to provide community-based substance abuse services for juveniles with serious chemical dependency issues.

#### **FUNDING**

The Department is funded primarily by the State General Fund. Other funding sources include: endowment funds, earned from State-owned land; federal funds; miscellaneous fees; and non-federal grants received by the Department. The following is a brief description of the Department's operating funds:

0001 General Fund. Receives a General Fund appropriation used for all programs administered by the Department.

0188 Juvenile Corrections Fund. Receives fees and fines collected by Idaho's counties, as provided by Idaho Code, Title 20, Chapter 5. Funds are used to construct and administer facilities under Department jurisdiction; to provide assistance to counties to construct, contract, or administer juvenile detention facilities; and to fund alternative programs designed to prevent juveniles from entering the traditional juvenile corrections system.

0188-01 Juvenile Corrections-Cigarette/Tobacco Tax Fund. Receives cigarette and tobacco taxes collected pursuant to Idaho Code, Title 63, Chapter 25. The funds are then transferred to counties for juvenile probation programs.

0348 Federal Fund. Receives federal funds from the U.S. Department of Justice and other federal funds passed through the Idaho Department of Education and the Idaho Department of Health and Welfare. The funds from the Justice Department are used primarily to develop and promote juvenile programs at the local level. Education funds are for staff professional development, transition, and speech services. Health and Welfare (social services) funds are used toward residential provider contracts.

0349 Miscellaneous Revenue Fund. Receives money for social security, parent reimbursement, lease of St. Anthony farmland, canteen sales, school lunch and snack programs, and other miscellaneous receipts. These funds are used for institution operations and contract provider payments.

0481-29 Endowment Fund. Idaho Code, Section 66-1106 specifically designates a portion of the funds earned on State lands for use at the Department's juvenile institutions. The funds are collected by the Idaho Department of Lands, and transferred to the Department of Juvenile Corrections to pay for operation and maintenance at the juvenile corrections centers throughout the State.

0630 Custodial Funds. Receives juvenile personal money or wages paid to juvenile offenders in work programs. These funds are used for restitution or returned to the juvenile upon their release.

# IDAHO DEPARTMENT OF JUVENILE CORRECTIONS

## Organizational Structure

April 2012

*Sharon Harrigfeld*  
 Sharon Harrigfeld  
 Director

